



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

Principal Office: 300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STEVENS POINT MUNICIPAL WATER UTILITY**Utility Address:** 300 BLISS AVE.

P.O. BOX 0242

STEVENS POINT, WI 54481-0242

When was utility organized? 7/1/1922**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS KIM M. HALVERSON**Title:** ADMINISTRATIVE SERVICES MANAGER**Office Address:**

300 BLISS AVE.

P.O. BOX 0242

STEVENS POINT, WI 54481-0242

Telephone: (715) 345 - 5265**Fax Number:** (715) 345 - 5369**E-mail Address:** kimsph2o@coredcs.com

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CLIFFORD A. WIERNIK CPA**Title:** CPA/CNE**Office Address:** ANDERSON, TACKMAN & COMPANY, PLC

401 FIFTH ST. SUITE 339 FIRSTAR PLAZ

WAUSAU, WI 54403

Telephone: (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 3/13/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR GREGORY R. DISHER**Title:** ADMINISTRATOR**Office Address:**300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242**Telephone:** (715) 345 - 5260**Fax Number:** (715) 345 - 5369**E-mail Address:** waterdpt@coredcs.com

Name: MRS KIM M. HALVERSON**Title:** ADMINISTRATIVE SERVICES MANAGER**Office Address:**300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54401-0242**Telephone:** (715) 345 - 5265**Fax Number:** (715) 345 - 5369**E-mail Address:** kimsph2o@coredcs.com

Name of utility commission/committee: STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:MR PAUL ADAMSKI
MR DAVID ECKHOLM
MR RICHARD LETTO
MR W. SCOTT SCHULTZ, PRESIDENT
MR EUGENE TUBBS, SECERETARY

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,373,624	2,036,162	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	913,484	939,064	2
Depreciation Expense (403)	272,435	176,082	3
Amortization Expense (404-407)	0		4
Taxes (408)	351,808	356,536	5
Total Operating Expenses	1,537,727	1,471,682	
Net Operating Income	835,897	564,480	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	835,897	564,480	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	311	(282)	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	64,660	57,713	10
Miscellaneous Nonoperating Income (421)	13,782	3,986	11
Total Other Income	78,753	61,417	
Total Income	914,650	625,897	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	914,650	625,897	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	57,091	64,589	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	57,091	64,589	
Net Income	857,559	561,308	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,859,452	4,298,144	20
Balance Transferred from Income (433)	857,559	561,308	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	5,717,011	4,859,452	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CD'S AND BANK ACCOUNTS	64,660	5
Total (Acct. 419):	64,660	
Miscellaneous Nonoperating Income (421):		
TIMBER SALES	13,782	6
Total (Acct. 421):	13,782	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	10,275				10,275	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	5,336				5,336	2
Payroll	2,169				2,169	3
Materials	534				534	4
Taxes					0	5
Other (list by major classes):						
SOC. SEC. WORKERS COMP & OVERHEAD	1,017				1,017	6
TRANSPORTATION EXPENSE	95				95	7
TOOLS, WORK & POWER EQUIP. EXPENSE	813				813	8
Total costs and expenses	9,964	0	0	0	9,964	
Net income (or loss)	311	0	0	0	311	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,373,624	0	0	0	2,373,624	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	145				145	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,373,479	0	0	0	2,373,479	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	81,918	11,592	93,510	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	109,529		109,529	5
Merchandising and jobbing	2,169		2,169	6
Other nonutility expenses			0	7
Water utility plant accounts	4,950		4,950	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	11,592	(11,592)	0	18
All other accounts	277,351		277,351	19
Total Payroll	487,509	0	487,509	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,563,105	15,728,179	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,472,172	2,309,648	2
Net Utility Plant	14,090,933	13,418,531	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	14,090,933	13,418,531	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	192,931	254,587	10
Special Deposits (132-134)	0		11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	1,275,000	625,000	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	360,679	276,028	15
Other Accounts Receivable (143)	0		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	356,617	366,198	18
Materials and Supplies (151-163)	182,789	140,235	19
Prepayments (165)	16,350	20,215	20
Interest and Dividends Receivable (171)	1,957	7,300	21
Accrued Utility Revenues (173)	89,647	93,682	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,476,370	1,783,645	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		24
Other Deferred Debits (182-186)	33,097	21,155	25
Total Deferred Debits	33,097	21,155	
Total Assets and Other Debits	16,600,400	15,223,331	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,073,841	2,038,426	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,717,011	4,859,452	28
Total Proprietary Capital	7,790,852	6,897,878	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	980,000	1,120,000	30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	980,000	1,120,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	50,569	64,924	33
Payables to Municipality (233)	0		34
Customer Deposits (235)			35
Taxes Accrued (236)	333,470	333,470	36
Interest Accrued (237)	8,178	9,406	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	392,217	407,800	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	111,515	116,218	47
Miscellaneous Operating Reserves (265)	1		48
Total Operating Reserves	111,516	116,218	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,325,815	6,681,435	49
Total Liabilities and Other Credits	16,600,400	15,223,331	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	16,539,105	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	24,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	16,563,105	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,472,172	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,472,172	0	0	0	
Net Utility Plant	14,090,933	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,309,648				2,309,648	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	272,435				272,435	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	28,616				28,616	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	19,535				19,535	10
Other credits (specify):						11
CLEARING ACCOUNTS	22,392				22,392	12
Total credits	342,978	0	0	0	342,978	13
Debits during year						14
Book cost of plant retired	180,454				180,454	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	180,454	0	0	0	180,454	19
Balance End of Year	2,472,172	0	0	0	2,472,172	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	181,108	138,831	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)	1,681	1,404	7
Stores expense (163)			8
Total Materials and Supplies	<u><u>182,789</u></u>	<u><u>140,235</u></u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,038,426	1
Changes during year (explain):		
1997 CONSTRUCTION PAID BY CITY THAT IS NOT ASSESSABLE.	35,415	2
Balance end of year	<u>2,073,841</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	05/01/1994	05/01/2004	5.00%	980,000	1
Total for Account 223				980,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	333,470	1
Accruals:		
Charged water department expense	351,808	2
Charged electric department expense		3
Charged sewer department expense	21,182	4
Other (explain):		
NONE		5
Total Accruals and other credits	372,990	
Taxes paid during year:		
County, state and local taxes	333,470	6
Social Security taxes	36,736	7
PSC Remainder Assessment	2,784	8
Other (explain):		
NONE		9
Total payments and other debits	372,990	
Balance end of year	333,470	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1994 BOND INTEREST FOR WELL 10 INSTALLATION	9,406	57,091	58,319	8,178	2
Subtotal	9,406	57,091	58,319	8,178	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	9,406	57,091	58,319	8,178	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	6,681,435					6,681,435	1
Add credits during year:							
For Services	151,806					151,806	2
For Mains	484,993					484,993	3
Other (specify):							
MAINS CONNECTION CHARGES	7,581					7,581	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	7,325,815	0	0	0	0	7,325,815	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	687,008					687,008	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	360,679	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	360,679	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
	356,617	16
Total (Acct. 145):	356,617	
Prepayments (165):		
PREPAID INSURANCE	16,350	17
Total (Acct. 165):	16,350	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WELL 4 TREATMENT PLANT PRELIMINARIES	33,097	19
Total (Acct. 183):	33,097	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	16,121,643	0	0	0	16,121,643	1
Materials and Supplies	159,969	0	0	0	159,969	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,390,910	0	0	0	2,390,910	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,003,625	0	0	0	7,003,625	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,887,077	0	0	0	6,887,077	
Net Operating Income	835,897	0	0	0	835,897	8
Net Operating Income as a percent of						
Average Net Rate Base	12.14%	N/A	N/A	N/A	12.14%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,056,133	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,288,231	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,344,364	
Net Income		
Net Income	857,559	5
Percent Return on Proprietary Capital	11.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

A SMALL PARCEL OF LAND WAS PURCHASED ADJACENT TO THE WELL #4
PUMPHOUSE

2. Leaseholder changes.

NONE

3. Extensions of service.

AS REPORTED LAST YEAR, PHASE II OF THE BOUNDARY ADJUSTMENT WITH THE
TOWN OF PLOVER WAS COMPLETED.

THE OTHER NEW WATER MAINS, SERVICES AND HYDRANTS THAT WERE
INSTALLED CITY WIDE WERE PART OF PROJECTS FINANCED BY THE CITY,
WATER DEPT., PORTAGE COUNTY AND A PRIVATE DEVELOPER.

4. Estimated changes in revenues due to rate changes.

OUR RATES DID NOT CHANGE.

A LARGE INDUSTRIAL USER (CONSOLIDATED PAPERS) STARTED USING AN
ADDITIONAL 1.5 MGD.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

LIABILITIES ARE OFF \$1.00 DUE TO ROUNDING.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,335,478	1
Total Sales of Water	2,335,478	
Other Operating Revenues		
Forfeited Discounts (470)	6,785	2
Miscellaneous Service Revenues (471)	3,536	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	27,825	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	38,146	
Total Operating Revenues	2,373,624	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	78,179	8
Pumping Expenses (620-633)	148,236	9
Water Treatment Expenses (640-652)	97,053	10
Transmission and Distribution Expenses (660-678)	265,169	11
Customer Accounts Expenses (901-905)	107,354	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	217,493	14
Total Operation and Maintenance Expenses	913,484	
Other Operating Expenses		
Depreciation Expense (403)	272,435	15
Amortization Expense (404-407)		16
Taxes (408)	351,808	17
Total Other Operating Expenses	624,243	
Total Operating Expenses	1,537,727	
NET OPERATING INCOME	835,897	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,509	406,484	826,228	4
Commercial	970	409,139	477,255	5
Industrial	37	1,257,615	586,898	6
Total Metered Sales to General Customers (461)	7,516	2,073,238	1,890,381	
Private Fire Protection Service (462)	89		14,084	7
Public Fire Protection Service (463)	2		270,543	8
Other Sales to Public Authorities (464)	134	141,089	157,870	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,600	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,742	2,214,327	2,335,478	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WHITING	SHERMAN AVE. IN WHITING	0	2,600	1
Total		0	2,600	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	270,289	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	14	3
Other (specify):		
FIRE PROTECTION CHARGE PAID BY THE VILLAGE OF PARK RIDGE AS PER TARRIFF	240	4
Total Public Fire Protection Service (463)	270,543	
Forfeited Discounts (470):		
Customer late payment charges	6,785	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,785	
Miscellaneous Service Revenues (471):		
BALANCE FROM 664-00 AND RECONNECTION CHARGES	3,536	7
Total Miscellaneous Service Revenues (471)	3,536	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	27,825	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	27,825	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	5,240	1
Operation Labor and Expenses (601)	1,377	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	71,562	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	78,179	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	5,778	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	119,293	17
Pumping Labor and Expenses (624)	5,536	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	16,744	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	885	25
Total Pumping Expenses	148,236	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	71,661	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	20,352	28
Miscellaneous Expenses (643)	3,589	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,451	33
Total Water Treatment Expenses	97,053	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	5,240	34
Storage Facilities Expenses (661)	2,919	35
Transmission and Distribution Lines Expenses (662)	3,023	36
Meter Expenses (663)	33,740	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	33,787	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	5,240	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	5,972	43
Maintenance of Transmission and Distribution Mains (673)	42,197	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	104,653	46
Maintenance of Meters (676)	5,467	47
Maintenance of Hydrants (677)	22,931	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	265,169	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	15,953	50
Meter Reading Labor (902)	22,254	51
Customer Records and Collection Expenses (903)	69,002	52
Uncollectible Accounts (904)	145	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	107,354	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,911	56
Office Supplies and Expenses (921)	18,233	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,763	59
Property Insurance (924)	5,661	60
Injuries and Damages (925)	26,560	61
Employee Pensions and Benefits (926)	117,818	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,810	65
Rents (931)		66
Maintenance of General Plant (932)	13,737	67
Total Administrative and General Expenses	217,493	
Total Operation and Maintenance Expenses	913,484	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		333,470	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,868	2
Net property tax equivalent		322,602	
Social Security		26,422	3
PSC Remainder Assessment		2,784	4
Other (specify): NONE			5
Total tax expense		351,808	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213936				3
County tax rate	mills		5.375179				4
Local tax rate	mills		10.830000				5
School tax rate	mills		10.032095				6
Voc. school tax rate	mills		1.768753				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.219963				10
Less: state credit	mills		2.073829				11
Net tax rate	mills		26.146134				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.830000				14
Combined School Tax Rate	mills		11.800848				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.630848				17
Total Tax Rate	mills		28.219963				18
Ratio of Local and School Tax to Total	dec.		0.801945				19
Total tax net of state credit	mills		26.146134				20
Net Local and School Tax Rate	mills		20.967752				21
Utility Plant, Jan. 1	\$	15,728,180	15,728,180				22
Materials & Supplies	\$	140,235	140,235				23
Subtotal	\$	15,868,415	15,868,415				24
Less: Plant Outside Limits	\$	1,473,777	1,473,777				25
Taxable Assets	\$	14,394,638	14,394,638				26
Assessment Ratio	dec.		0.933200				27
Assessed Value	\$	13,433,076	13,433,076				28
Net Local & School Rate	mills		20.967752				29
Tax Equiv. Computed for Current Year	\$	281,661	281,661				30
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	333,470					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	1,081,013		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	1,081,013	0	
PUMPING PLANT			
Land and Land Rights (320)	112,078	1,675	12
Structures and Improvements (321)	418,140		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	328,782		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	18,156		20
Total Pumping Plant	877,156	1,675	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	27,611	1,643	23
Total Water Treatment Plant	27,611	1,643	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,148		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			1,081,013	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,081,013	
PUMPING PLANT				
Land and Land Rights (320)			113,753	12
Structures and Improvements (321)			418,140	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			328,782	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,156	20
Total Pumping Plant	0	0	878,831	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	500		28,754	23
Total Water Treatment Plant	500	0	28,754	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,148	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	333,980		26
Transmission and Distribution Mains (343)	8,265,279	623,259	27
Fire Mains (344)			28
Services (345)	1,982,333	192,184	29
Meters (346)	1,110,824	67,626	30
Hydrants (348)	1,076,667	116,368	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	12,778,231	999,437	
GENERAL PLANT			
Land and Land Rights (389)	15,741		33
Structures and Improvements (390)	213,994		34
Office Furniture and Equipment (391)	24,873		35
Computer Equipment (391.1)	43,578	7,750	36
Transportation Equipment (392)	118,739		37
Stores Equipment (393)	3,678		38
Tools, Shop and Garage Equipment (394)	81,636	2,798	39
Laboratory Equipment (395)	15,449		40
Power Operated Equipment (396)	60,567	1,160	41
Communication Equipment (397)	12,335		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	590,590	11,708	
Total utility plant in service directly assignable	15,354,601	1,014,463	
Common Utility Plant Allocated to Water Department	349,580	915	46
Total utility plant in service	15,704,181	1,015,378	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			333,980	26
Transmission and Distribution Mains (343)	4,119		8,884,419	27
Fire Mains (344)			0	28
Services (345)	1,958		2,172,559	29
Meters (346)	172,912		1,005,538	30
Hydrants (348)	389		1,192,646	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	179,378	0	13,598,290	
GENERAL PLANT				
Land and Land Rights (389)			15,741	33
Structures and Improvements (390)			213,994	34
Office Furniture and Equipment (391)			24,873	35
Computer Equipment (391.1)	576		50,752	36
Transportation Equipment (392)			118,739	37
Stores Equipment (393)			3,678	38
Tools, Shop and Garage Equipment (394)			84,434	39
Laboratory Equipment (395)			15,449	40
Power Operated Equipment (396)			61,727	41
Communication Equipment (397)			12,335	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	576	0	601,722	
Total utility plant in service directly assignable	180,454	0	16,188,610	
Common Utility Plant Allocated to Water Department			350,495	46
Total utility plant in service	180,454	0	16,539,105	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	120,137	0.02%	31,782	4
Infiltration Galleries and Tunnels (315)		0.00%		5
Supply Mains (316)		0.00%		6
Other Water Source Plant (317)		0.00%		7
Total Source of Supply Plant	120,137		31,782	
PUMPING PLANT				
Structures and Improvements (321)	141,116	0.02%	10,161	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	190,956	0.04%	14,532	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	8,573	0.04%	779	15
Total Pumping Plant	340,645		25,472	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	13,196	0.08%	2,357	17
Total Water Treatment Plant	13,196		2,357	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	167,695	0.01%	6,212	19
Transmission and Distribution Mains (343)	825,971	0.01%	89,264	20
Fire Mains (344)				21
Services (345)	221,070	0.02%	42,435	22
Meters (346)	281,816	0.05%	57,232	23
Hydrants (348)	126,431	0.01%	17,582	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,622,983		212,725	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					151,919	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	151,919	
321					151,277	8
322					0	9
323					0	10
324					0	11
325					205,488	12
326					0	13
327					0	14
328					9,352	15
	0	0	0	0	366,117	
331					0	16
332	500				15,053	17
	500	0	0	0	15,053	
341					0	18
342					173,907	19
343	4,119				911,116	20
344					0	21
345	1,958				261,547	22
346	172,912		19,535		185,671	23
348	389				143,624	24
349					0	25
	179,378	0	19,535	0	1,675,865	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	42,642	0.02%	4,858	26
Office Furniture and Equipment (391)	14,548	0.05%	1,462	27
Computer Equipment (391.1)	19,095	0.02%	12,186	28
Transportation Equipment (392)	40,744	0.10%	12,539	29
Stores Equipment (393)	984	0.05%	216	30
Tools, Shop and Garage Equipment (394)	40,841	0.06%	5,204	31
Laboratory Equipment (395)	4,776	0.05%	908	32
Power Operated Equipment (396)	17,413	0.06%	3,741	33
Communication Equipment (397)	6,751	0.09%	1,121	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	187,794		42,235	
Total accum. prov. directly assignable	2,284,755		314,571	
 Common Utility Plant Allocated to Water Department	 24,893		 8,872	 38
 Total accum. prov. for depreciation	 2,309,648		 323,443	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					47,500	26
391					16,010	27
391.1	576				30,705	28
392					53,283	29
393					1,200	30
394					46,045	31
395					5,684	32
396					21,154	33
397					7,872	34
397.1					0	35
398					0	36
399					0	37
	576	0	0	0	229,453	
	180,454	0	19,535	0	2,438,407	
					33,765	38
	180,454	0	19,535	0	2,472,172	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			192,085	192,085	1
February			179,108	179,108	2
March			196,103	196,103	3
April			189,025	189,025	4
May			213,999	213,999	5
June			244,188	244,188	6
July			240,163	240,163	7
August			220,653	220,653	8
September			194,113	194,113	9
October			204,825	204,825	10
November			182,436	182,436	11
December			172,336	172,336	12
Total for year	0	0	2,429,034	2,429,034	
Less: Measured or estimated water used in main flushing and water treatment during year				12,000	13
Less: Other utility use				2,784	14
Other utility use explanation:					15
HOUSE TO HOUSE CONNECTIONS FOR CONSTRUCTION AND LEAKS.					
WATER RUNNING FOR WINTER DUE TO FREEZE UPS.					
Water pumped into distribution system				2,414,250	16
Less: Water sold				2,214,327	17
Losses and unaccounted for				199,923	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				10,830	21
Date of maximum: 6/13/1997					22
Cause of maximum:					23
CONSOLIDATED PAPERS USAGE AND SPRINKLING.					
Minimum gallons pumped by all methods in any one day during reporting year				2,705	24
Date of minimum: 12/26/1997					25
Total KWH used for pumping for the year				2,593,439	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
AIRPORT WELLFIELD	10	90	156	5,760,000	Yes	1
IVERSON PARK	4	53	26	1,500,000	No	2
IVERSON PARK	5	73	16	2,016,000	Yes	3
AIRPORT WELLFIELD	6	90	19	3,384,000	Yes	4
AIRPORT WELLFIELD	7	85	19	3,384,000	Yes	5
AIRPORT WELLFIELD	8	85	19	3,384,000	Yes	6
AIRPORT WELLFIELD	9	81	19	1,728,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	TER STATION LARGE PUMPTER STATION SMALL PUMPSTATION		STANDBY ENGINE	1
Location	GEORGIA STREET	GEORGIA STREET	GEORGIA STREET	2
Purpose	B	B	S	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	INTERNATIONAL HARVESTER	5
Year Installed	1969	1969	1969	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	1,560	1,560	8
Pump Motor or				9
Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	INTERNATIONAL HARVESTER	10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	OTHER	NATURAL GAS	12
Horsepower	300	75	134	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #1	WELL #10 PUMP #2	WELL #10 STANDBY ENGINE	14
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	15
Purpose	P	P	S	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MOESE	FORD	18
Year Installed	1995	1995	1995	19
Type	OTHER	VERTICAL TURBINE	OTHER	20
Actual Capacity (gpm)	2,100	2,100	2,100	21
Pump Motor or				22
Standby Engine Mfr	U S MOTORS	U S MOTORS	FORD	23
Year Installed	1995	1995	1995	24
Type	ELECTRIC	ELECTRIC	PROPANE	25
Horsepower	150	150	133	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #4	WELL #5	WELL #6	1
Location	IVERSON PARK	IVERSON PARK	AIRPORT WELLFIELD	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS-MORSE	BYRON-JACKSON	PEERLESS	5
Year Installed	1960	1966	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,300	1,410	2,100	8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	WESTINGHOUSE	U S ELECTRIC	9
Year Installed	1960	1966	1969	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	125	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8	WELL #9	13
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	14
Purpose	P	P	P	15
Destination	D	D	D	16
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	17
Year Installed	1969	1969	1969	18
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	19
Actual Capacity (gpm)	2,100	2,100	1,200	20
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	21
Year Installed	1969	1969	1969	22
Type	ELECTRIC	ELECTRIC	OTHER	23
Horsepower	200	200	125	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #9 STANDBY ENGING			1
Location	AIRPORT WELLFIELD			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	WAUKESHA			5
Year Installed	1969			6
Type	OTHER			7
Actual Capacity (gpm)	1,200			8
Pump Motor or Standby Engine Mfr	WAUKESHA			10
Year Installed	1969			11
Type	PROPANE			12
Horsepower	181			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BOOSTER STATION	ELEVATED TANK #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1968	1956	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	32	162	10
			11
Total capacity in gallons	2,500,000	1,000,000	
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	21
			22
Is a corrosion control chemical used (yes, no)?	Y	Y	23
			24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	13,147				13,147
P	D	2.000	149				149
M	D	3.000	824				824
M	D	4.000	9,399				9,399
M	D	6.000	249,771	33	3,269		246,535
P	D	6.000	531				531
M	D	8.000	124,067	3,405			127,472
P	D	8.000	4,269				4,269
M	D	10.000	31,327				31,327
P	D	10.000	39				39
M	D	12.000	141,107	4,302			145,409
M	D	14.000	14				14
M	D	16.000	31,471				31,471
M	D	18.000	2,790				2,790
M	D	20.000	375				375
M	T	24.000	1,747				1,747
M	T	30.000	6,654				6,654
Total Within Municipality			617,681	7,740	3,269	0	622,152
M	D	8.000	18,662	10,192			28,854
M	D	10.000	1,300				1,300
M	D	12.000	15,153	3,614			18,767
M	D	16.000	3,507				3,507
M	T	16.000	2,800				2,800
M	T	24.000	5,206				5,206
M	T	30.000	1,500				1,500
Total Outside of Municipality			48,128	13,806	0	0	61,934
Total Utility			665,809	21,546	3,269	0	684,086

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	64		2		62		1
M	1.000	212				212	202	2
M	1.250	344		2		342		3
M	1.500	2				2		4
M	2.000	3,312		15		3,297	52	5
P	2.000	1,306	169			1,475		6
M	3.000	6	1			7	5	7
M	4.000	90		1		89	4	8
M	6.000	77	9			86	1	9
M	8.000	28				28		10
P	10.000	1				1		11
M	10.000	4	8			12		12
M	12.000	2				2		13
M	16.000	1				1		14
Total Utility		5,449	187	20	0	5,616	264	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,957	556	638	(62)	6,813	672	1
0.750	293	25	31	(9)	278	38	2
1.000	437	37	12	(2)	460	70	3
1.500	1				1		4
2.000	380	15	143	(14)	238	1	5
3.000	134		53	(8)	73		6
4.000	56	2	27		31		7
6.000	1				1		8
8.000	2				2		9
Total:	8,261	635	904	(95)	7,897	781	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	6,248	465	10	20	3	67	6,813	1
0.750	176	81	3	7		11	278	2
1.000	110	297	7	23		23	460	3
1.500		1					1	4
2.000	4	131	8	39		56	238	5
3.000		25	4	38	3	3	73	6
4.000		14	5	10		2	31	7
6.000		1					1	8
8.000			2				2	9
Total:	6,538	1,015	39	137	6	162	7,897	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	73	24			97	1
Within Municipality	841	19	10		850	2
Total Fire Hydrants	914	43	10	0	947	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 947

Number of distribution system valves end of year: 2,030

Number of distribution valves operated during year: 1,052

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

THERE WERE NO SALES OF WATER FOR ACCOUNT 466-00. THE PROGRAM WOULD NOT ALLOW ME TO HAVE A ZERO BALANCE IN IT AND SAVE IT.

(Program allows 0, but requests footnote. Revised to 0 by staff, ele, 8/28/98)

Sales for Resale (Acct. 466) (Page W-03)

THE VILLAGE OF WHITING PAYS THE WATER DEPARTMENT A STANDBY FEE FOR AN EMERGENCY CONNECITON BETWEEN THE TWO COMMUNITIES. THEY DO NOT USE WATER, HOWEVER I HAD TO PUT A 1 IN THE USAGE COLUMN BECAUSE PAGE W-02 WOULD NOT LET ME SAVE IT WITHOUT A VALUE WHICH COMES FORWARD FROM THIS SCHEDULE.

(Program accepts 0. Revised to 0 by staff, ele, on 8/28/98)

Water Operation & Maintenance Expenses (Page W-05)

614-00 MAINT. OF WELLS DECREASED DUE TO A REDUCTION IN THE NUMBER OF TIMES THE MONITORING WELLS WERE SAMPLED.

623-00 POWER BILLS ARE UP DUE TO INCREASED PUMPAGE.

624-00 PUMPING LABOR IS DOWN DUE TO COMPUTERIZING OPERATIONS AND A CHANGE IN PERSONNEL.

641-00 CHEMICAL FEES WERE UP DUE TO INCREASED PUMPAGE AND NEW CHEMICAL FEED EQUIPMENT BEING INSTALLED.

642-00 TREATMENT LABOR WAS UP DUE TO PERSONNEL CHANGE AND FOCUS ON IMPROVING THE CHEMICAL FEED SYSTEM AND EQUIPMENT.

663-00 METER EXPENSE IS DOWN DUE TO THE EXCHANGE PROGRAM. (SEE FOOTNOTE RE: METER EXCHANGES).

677-00 MAINT. OF HYDRANTS IS DOWN BECAUSE WE HAD WARMER WEATHER WITH LESS SNOW, THEREFORE THERE WERE LESS FORZEN HYDRANTS AND LESS SNOW TO REMOVE FROM THEM.

923-00 OUTSIDE SERVICES EMPLOYED IS DOWN BECAUSE WE HAD LESS ENGINEERING FEES FOR STUDIES AND RELATED ITEMS.

932-01 MAINT. OF GENERAL PROPERTY IS DOWN DUE TO LESS SNOW PLOWING AND GENERAL MAINT. TO PROPERTY.

Water Utility Plant in Service (Page W-08)

FOR ACCOUNTS 343, 345 AND 348 THE ADDITIONS ARE FOR NEW INSTALLATIONS. FOR ACCOUNT 345 THE ADDITIONS ARE FOR METERS PURCHASED AND THE AMOUNT IN RETIREMENTS IS FOR ALL THE JUNKED METERS FOR 1997. IT IS SO LARGE THIS YEAR BECAUSE WE DID NOT REITRE THE 2, 3 AND 4 INCH METERS THAT WERE REPLACED IN 1996 BECAUSE THEY WERE STILL HERE UNTIL 1997.

WATER OPERATING SECTION FOOTNOTES

Pumping & Power Equipment (Page W-15)

ON RECORDS 11 THROUGH 13 THE RECORDS NEEDED TO HAVE ALL OF THE FIELDS FILLED IN, IN ORDER TO SAVE THE SCHEDULE. SOME OF THE INFORMATION IS INCORRECT BECAUSE THESE ARE STANDBY ENGINES AND NOT PUMPS.

(NOTE: this schedule will be revised relating to standby engines, by PSC for 1998)ele

Water Mains (Page W-17)

THE NEW WATER MAINS WERE FINANCED BY THE WATER DEPARTMENT, THE CITY OF STEVENS POINT, PORTAGE COUNTY, TOWNSHIP OF PLOVER AND A PRIVATE CONTRACTOR. NONE WERE ASSESSED THROUGH THE WATER DEPARTMENT TO ANY INDIVIDUAL.

Water Services (Page W-18)

IN COL H. THE 202 FIGURE FOR 2" SERVICES INCLUDES SOME SMALLER SERVICES FOR WHICH A BREAKDOWN IS NOT AVAILABLE.

FOR ADDITION OF SERVICES, THE FINANCING OF SERVICES PUT IN BY A CONTRACTOR WAS PAID FOR BY THE CONTRACTOR. IF THE CITY INSTALLED A PROJECT WHERE SERVICES WERE NEEDED, THE PROPERTY OWNERS WERE ASSESSED BY THE CITY FOR THE ACTUAL COST OF THE INSTALLATION. ADDITIONS PUT IN BY THE WATER DEPARTMENT WERE ASSESSED AT \$800.00 FOR A SHARED WATER SERVICE OR \$1,600.00 FOR AN INDIVIDUAL SERVICE WHICH IS BASED ON THE HISTORICAL AVERAGE CHARGE AS PER CZ-1. THE TOTAL DOLLAR AMOUNT FOR THOSE SERVICES WAS \$17,357.33. ALSO SERVICES LARGER THAN 2" ARE BILLED AT THE ENTIRE COST OF THE INSTALLATION.

Meters (Page W-19)

THE LARGE DISCREPANCY (95) METERS MAY BE DUE TO THE FACT THAT WE HAD A CHANGE IN PERSONNEL AS OUR CHIEF OPERATOR. IN THE CHANGE OVER PROCESS THE ENTIRE PUMP STATION OFFICE WAS CLEANED AND SOME JUNKED METER CARDS MAY HAVE BEEN LOST OR MISPLACED.

THERE ARE NO NUMBERS FOR 2-4" METERS BEING TESTED IN 1997 BECAUSE WE INSTALLED ALL NEW 2-4 INCH METERS IN 1996. THE OLD ONES WERE NOT RETIRED UNTIL 1997 HOWEVER. WE WILL BE TESTING ONE HALF OF THE 3" AND 4" METERS IN 1998 AND THE OTHER HALF IN 1999.
